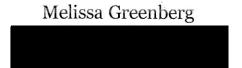
EXHIBIT 15



September 9, 2018

Honorable William H. Pauley III

Re: U.S. v Michael Cohen

Dear Judge Pauley:

I write on behalf of my dear friend Michael Cohen who awaits sentencing by you. I have known Mr. Cohen socially for over 10 years and can attest to his fine character and innate goodness.

Over the years, my family and Michael's have shared many milestones and happy

occasions together, but I write to you now based upon a harrowing experience that I have endured over the last 18 months. In February 2017

however, what has made a real difference in my attitude, mental health and recovery has been the steadfast support and love of my family and inner circle of close friends, like Michael.

I fondly recall each time we would get together with Michael and his wife, whatever the occasion, Michael would cheer me up with his endearing sense of humor. His heartfelt "how are you doing?" and "is there anything that I can do for you?" always made me feel so much better and stronger. Michael made sure that our families saw each other as often as possible to ensure that I had constant support and that my life would feel as "normal" as possible under the circumstances.

I know that I am not alone in how I feel. I can't tell you how many times for as long as I have known Michael that our dinners, lunches and get togethers would be punctuated with calls from friends and mere acquaintances seeking Michael's help and guidance in their careers or with other personal problems. And Michael was there for *everyone*, tirelessly and genuinely.

The great American writer Maya Angelou once said, "I've learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel." I, and those who know Michael well, will always remember his powerfully uplifting spirit and it is with that in mind that I respectfully ask you to consider granting Michael the utmost leniency in your sentencing of him.

Very truly yours,

Henssa Eveenberg